

**Listing of the Claims**

This listing of the claims replaces all prior versions and listings of claims in the application.

Listing of claims:

1-13. Canceled.

14. (Currently Amended) ~~The process of claim 3~~ A process for producing microcrystalline cellulose, comprising subjecting to a high shear treatment at elevated temperature, a reaction mixture comprising a cellulose material, an active oxygen compound and water for a time effective to depolymerize the cellulose material, wherein: (i) the active oxygen compound is hydrogen peroxide and the reaction mixture is subjected to the high shear treatment in an extruder system including a barrel and a product outlet, and (ii) ~~wherein~~ the extrusion system comprises a twin screw extruder, the cellulose material comprises about 30% to about 50% by weight of the reaction mixture, and the hydrogen peroxide comprises about 0.1% to about 10% by weight of the reaction mixture, on a 100% active basis of hydrogen peroxide.

15. (Original) The process of claim 14 wherein the pH of the reaction mixture during extrusion is in the range of about 2 to 8.

16. (Original) The process of claim 14 wherein the extrusion is continuous and residence time is 15 minutes or less.

17. (Original) The process of claim 14 wherein the extrusion is continuous and residence time is 5 minutes or less.

18-31. Canceled.